IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

ALPC Services of Texas, Inc.	§	
Plaintiff		
VS.	§	CIVIL ACTION NO.________________
UNITED STATES OF AMERICA & INTERNAL REVENUE SERVICE		JURY
Defendant	§	

THIRD PARTY COMPLAINT CLAIMING
WRONGFUL LEVIES BY THE INTERNAL REVENUE SERVICE

COMES NOW the Plaintiff ALPC Services of Texas, Inc. and files this Petition alleging that the Internal Revenue Service (IRS) has issued and collected on Wrongful Levies that have been filed with Plaintiff's banks and Plaintiff's customers. In support thereof, Plaintiff shows the following:

I. PARTIES, JURISDICTION AND VENUE

1. Plaintiff ALPC Services of Texas, Inc. is a Corporation registered and authorized to conduct business in the State of Texas. The Plaintiff's principal place of business is 6738 Satsuma Drive in Houston, Texas 78209.

2. The Levies at issue in this case have been directed to Plaintiff's customers and all of Plaintiff's banks. The Internal Revenue Service (IRS) has seized all funds in Plaintiff's banks and all income from Plaintiff's current customers wrongfully claiming that Plaintiff is the alter ego of ALPC, LP. All of the bank accounts and the funds seized or to be seized by the IRS are owned by Plaintiff. All of the other funds seized or to be seized by the IRS are funds owed to Plaintiff for work performed by Plaintiff in the normal course of Plaintiff's business operations.

3. The Defendant is the United States of America and the Internal Revenue Service.

4. This is a suit arising under the laws of the Internal Revenue Code, 26 U.S.C.A. §7426, allowing third parties with an interest in the property being levied to bring an action for wrongful levy.

5. Jurisdiction is conferred upon this Court by virtue of Internal Revenue Code, 26 U.S.C.A. §7426 and 28 U.S.C. §1340.

6. Venue in this District is proper under 28 U.S.C. §1391(e)(1).

II. FACTS

7. Plaintiff purchased all of the personal property assets of ALPC, LP in March of 2015. The assets included pickup trucks, trailers and miscellaneous equipment. All of the assets transferred to Plaintiff were burdened with Liens held by banks and other lending institutions which far exceeded the value of such assets. These loans included an asset based business loan agreement with Allegiance Bank of Texas in the amount of $226,946. Plaintiff assumed all of the loans, notes and asset based loans associated with the personal property. It was determined that there was no equity value. The sale and transfer of these assets was reviewed by an Appeals officer of the Internal Revenue Service. IRS Appeals raised no issues regarding the sale.

8. ALPC, LP was a Limited Partnership registered with the State of Texas. The General Partner was D&A Holdings, Inc. ALPC, LP conducted no operations or business activities after the date of the sale of assets.

9. ALPC, LP and D&A Holdings, Inc. are no longer in business and have no connection or relationship with Plaintiff other than the asset sale as described above. ALPC, LP has no ownership interest in Plaintiff or in Plaintiff's current business operations. D&A Holdings, Inc. has no ownership interest in Plaintiff or in Plaintiff's current business operations.

10. ALPC, LP does not profit or benefit in any manner from the business operations of Plaintiff. D&A Holdings, Inc. does not profit or benefit in any manner from the business operations of Plaintiff. ALPC, LP and D&A Holdings, Inc. no longer exist.

11. At the time of the asset sale, ALPC, LP owed the Internal Revenue Service a debt associated with 941 taxes for tax periods 4th quarter of 2011 through the 3rd Quarter of 2014. All Trust Fund taxes were fully paid to the Internal Revenue Service prior to ALPC, LP going out of business.

12. On October 25, 2016 the IRS, through its representative D. Jansen, filed Notices of Federal Tax Liens and Notices of Levy on more than 43 entities, including all of Plaintiff's banks and most, if not all, of Plaintiff's customers claiming that Plaintiff is the alter ego of ALPC, LP.

13. The first notice received by Plaintiff that the IRS had determined Plaintiff was the alter ego of ALPC, LP was from its banks and customers. The Internal Revenue Service has now taken much more than $100,000 from Plaintiff based on the Wrongful Levies.

III. PLAINTIFF IS NOT THE ALTER EGO OF ALPC, LP

14. ALPC, LP was a Limited Partnership registered with the State of Texas. The General Partner was D&A Holdings, Inc. ALPC, LP and D&A Holdings, Inc. conducted no business activities after the date of the asset sale to Plaintiff. ALPC, LP and D&A Holdings, Inc. are no longer in business and have no connection or relationship with Plaintiff other than the asset sale as described above. ALPC, LP has no ownership interest in Plaintiff or in Plaintiff's current business operations. ALPC, LP does not profit or benefit in any manner from the business operations of Plaintiff. ALPC, LP no longer exists.

IV. JURY DEMAND

15. Plaintiff demands a trial by jury on all issues set forth herein.

V. PRAYER

WHEREFORE, Plaintiff requests that this Court enter an Order that:

a. Plaintiff is not the Alter Ego of ALPC, LP;

b. All Notices of Levy naming Plaintiff as the alter ego of ALPC, LP are Wrongful Levies;

c. The IRS immediately cease any attempts to seize, by virtue of a Notice of Levy or any other method, any money, funds, property or any other interest owned or claimed by Plaintiff;

d. That the IRS immediately cease filing Notices of Levy and Notices of Federal Tax Liens seeking to seize money, funds, property or any other interest owned or claimed by Plaintiff as the Alter Ego of ALPC, LP;

e. The IRS immediately refund to Plaintiff all funds seized from any bank, person or entity by virtue of any Notice of Levy claiming that Plaintiff is or was the Alter Ego of ALPC, LP; and, for pre and post judgment interest, and for such other and further relief as the Court deems just and proper.

Dated November 8, 2016.

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